

**IN THE CLAIMS**

Please cancel claims 1-13 and 20-26 as being drawn to non-elected species.  
Please cancel claim 15 and 17, amend claims 14 and 16, and add new claim 27.

1-13. Canceled

14. (Currently Amended) A method of fabricating a dual level memory cell comprising:

forming a first active region and a second active region in a substrate;

forming a trench in the substrate between the first active region and the second active region;

forming a first insulator dielectric on the substrate that forms a vertical structure within the trench;

forming a first poly layer on the first insulator;

forming a second insulator dielectric on at least a portion of the first poly layer;

and

forming a second poly layer on the second insulator dielectric.

15. Canceled

16. (Currently Amended) A method of fabricating a dual level memory cell comprising:

forming a first active region and a second active region in a substrate;

forming a first insulator dielectric on the substrate;

forming a first poly layer on the first insulator dielectric;

forming a second insulator dielectric on at least a portion of the first poly layer;

and

forming a second poly layer on the second insulator dielectric;

forming a trench in the substrate between the first active region and the second

active region prior to forming the first insulator dielectric such that a vertical structure is formed by the first insulator dielectric; and

~~The method of claim 15, wherein the vertical structure is V-shaped.~~

17. Canceled

18. (Original) The method of claim 14, wherein forming the first insulator dielectric comprises forming a first oxide layer on the substrate, forming nitride on the first oxide layer, and forming a second oxide layer on the nitride.

19. (Original) The method of claim 14, wherein the first active region and the second active region are formed to be n-type and the substrate is p-type.

20-26. Canceled

27. (New) The method of claim 14, wherein the vertical structure is U-shaped.